



Utah State Tax Commission  
210 N 1950 W • Salt Lake City, UT 84134 • www.tax.utah.gov

# Sales and Use Tax Return

**TC-61**  
Rev. 12/06

*your source for Utah  
rates, forms & pubs*

Account Number:

SST Number:

Tax Period:

Return Due Date:

Use the PIN printed  
above to file online at  
**utah.gov/salestax**

☐ Check box if AMENDED. Enter correct  
TAX PERIOD being amended above.

To stop receiving  
paper forms,  
check  
this box: ☐

To **CLOSE** your sales tax account,  
you must notify the Utah State Tax  
Commission in writing.

**THIS RETURN MUST BE FILED, EVEN IF NO TAX IS DUE**

\* Make sure you are  
using the correct tax  
rates before each  
filing period. Find  
current rates online:  
**tax.utah.gov/sales/  
rates.html**

1. Total sales of goods and services .....	•	1	\$	
2. Exempt sales included in line 1 .....	•	2		
3. Taxable sales (line 1 minus line 2) .....	•	3		
4. Goods purchased tax free and used by you .....	•	4		
5. Total taxable amounts (add lines 3 and 4) .....	•	5		
6. Adjustments (attach explanation showing figures) .....	•	6		
7. Net taxable sales and purchases (line 5 plus or minus line 6) .....	•	7		

**8. Total tax (use only one: line 8a or line 8b)**

- a. Single location in Utah (location tax rate \_\_\_\_\_ x line 7) ..... • 8a
- b. Multiple or non-fixed locations and non-nexus companies (attach forms TC-61PS and TC-61PSD) ..... • 8b

9. Residential fuels included in line 7 \$ \_\_\_\_\_ x .0275 .. • 9

10. Total state and local taxes due (line 8a or 8b minus line 9) ..... • 10

11. Seller discount, for monthly filers only (line 10 x .0131) ..... • 11

12. Net state and local taxes due (line 10 minus line 11) ..... • 12

13. Food sales included in line 7 \$ \_\_\_\_\_ x .02 ..... • 13

14. NET TAX DUE (line 12 minus line 13) ☐ Check here if payment is made by electronic  
funds transfer. Use TAX TYPE CODE 0400. • 14

**Failure to complete line 15 will result in additional penalties.**

15. Qualified exempt purchases of manufacturing equipment and normal  
operating repair or replacement parts and semiconductor fabricating,  
processing, research or development materials ..... • 15 \$

Office Use Only

I declare under the penalties provided by law that, to the best of my knowledge, this is a true and correct return.

Authorized Signature

Date

Telephone

**Return ENTIRE form, coupon and payment to the address below. Please return original; make a copy for your records.**

**Refold the form so the Tax Commission address appears in the envelope window. If coupon becomes separated from form, do not reattach.**

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Tax Type	Account Number	Tax Period

**Amount  
Paid**

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Make check or money order payable to the Utah State Tax Commission.  
**Do not send cash. Do not staple check to this coupon.**  
Detach stub from check.

UTAH STATE TAX COMMISSION  
SALES TAX  
210 N 1950 W  
SLC UT 84134-0400

